



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

To the County Commission  
and  
Officeholders of Randolph County, Missouri

The State Auditor's Office through the State Office of Administration, Division of Purchasing, contracted the audit services of Randolph County, Missouri, for the two years ended December 31, 2002. A copy of this audit which was performed by Casey and Company, L.L.C., Certified Public Accountants, is attached.

Claire C. McCaskill  
State Auditor

Report No. 2003-80  
August 7, 2003

**RANDOLPH COUNTY, MISSOURI**  
**FOR THE TWO YEARS**  
**ENDED DECEMBER 31, 2002**

\*  
\* \*  
\* \* \*  
\* \* \* \*  
\* \* \* \* \*  
\* \* \* \* \*  
\* \* \* \* \*  
\* \* \* \* \*  
\* \* \* \*  
\* \* \*  
\* \*  
\*

**Casey and Company of Columbia, L.L.C.**  
**Certified Public Accountants**  
**Columbia, Missouri**

# RANDOLPH COUNTY, MISSOURI

## TABLE OF CONTENTS

	<u>Page</u>
<hr/>	
FINANCIAL SECTION	
Independent Auditors' Reports: .....	2-6
Financial Statements and Supplementary Schedule of Expenditures of Federal Awards.....	3-4
Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	5-6
Financial Statements: .....	7-37
 <u>Exhibit</u>	 <u>Description</u>
	Statement of Receipts, Disbursements, and Changes in Cash - Various Funds
A-1	Year Ended December 31, 2002 .....
A-2	Year Ended December 31, 2001 .....
B	<u>General Revenue Fund</u>
	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....
C	<u>Special Road and Bridge Fund</u>
	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....
D	<u>Assessment Fund</u>
	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....
E	<u>Law Enforcement Training Fund</u>
	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....

RANDOLPH COUNTY, MISSOURI

TABLE OF CONTENTS

		<u>Page</u>
<u>FINANCIAL SECTION</u>		
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
F	<u>Prosecuting Attorney Training Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	14
G	<u>Recorder's User Fee Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	15
H	<u>Domestic Abuse Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	16
I	<u>Sheriff's Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	17
J	<u>Local Emergency Planning Commission Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	18
K	<u>Circuit Clerk Interest Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	19
L	<u>Cemetery Trust Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	20

RANDOLPH COUNTY, MISSOURI

TABLE OF CONTENTS

		<u>Page</u>
<u>FINANCIAL SECTION</u>		
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
M	<u>Law Library Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001 .....	21
N	<u>Juvenile Officer Training Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2001 .....	22
O	<u>Prosecuting Attorney Bad Check Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001 .....	23
P	<u>Parenting Class Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001 .....	24
Q	<u>Sheriff Donation Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Years Ended December 31, 2002 and 2001 .....	25
R	<u>Election Service Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001 .....	26

RANDOLPH COUNTY, MISSOURI

TABLE OF CONTENTS

		<u>Page</u>
<u>FINANCIAL SECTION</u>		
Financial Statements:		
<u>Exhibit</u>	<u>Description</u>	
S	<u>Prosecuting Attorney Delinquent Tax Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001 .....	27
T	<u>Ferguson Scholarship Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001 .....	28
U	<u>911 Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001 .....	29
V	<u>Law Enforcement Block Grant Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001 .....	30
W	<u>Recorder Technology Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 and 2001 .....	31
X	<u>Justice Center Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 .....	32

RANDOLPH COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<hr/>	
FINANCIAL SECTION	
Financial Statements:	
<u>Exhibit</u>	<u>Description</u>
Y	<u>Collector Tax Maintenance Fund</u> Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual, Year Ended December 31, 2002 ..... 33
Notes to the Financial Statements ..... 34-41	
Supplementary Schedule ..... 42-47	
Schedule of Expenditures of Federal Awards, Years Ended December 31, 2002 and 2001 ..... 43-44	
Notes to the Supplementary Schedule ..... 45-47	
<hr/>	
FEDERAL AWARDS – SINGLE AUDIT SECTION	
Independent Auditors' Report: ..... 49-52	
Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 ..... 50-52	
Schedule ..... 53-57	
Schedule of Findings and Questioned Costs (including Management's Plan for Corrective Action), Years Ended December 31, 2002 and 2001 ..... 54-57	
Section I – Summary of Auditors' Results ..... 54-55	
Section II – Financial Statements Findings ..... 55	
Section III – Federal Award Findings and Questioned Costs ..... 56-57	

RANDOLPH COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<u>FEDERAL AWARDS – SINGLE AUDIT SECTION</u>	
<u>Number</u>	<u>Description</u>
02-1	Schedule of Expenditures of Federal Awards .....56
	Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> ..... 58-59
	Summary Schedule of Prior Audit Findings in Accordance With OMB Circular A-133 ..... 60-62
<u>SECTION ON OTHER MATTERS</u>	
	Letter on Other Matters ..... 63-67



## FINANCIAL SECTION

## Independent Auditors' Reports

# CASEY AND COMPANY OF COLUMBIA, L.L.C.



A Certified Public Accounting and Consulting Firm

One Broadway Building  
1 East Broadway  
Columbia, MO 65203-4205  
573 / 442 – 8427  
FAX / 875 – 7876  
www.caseycpas.com

## INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the County Commission  
and  
Officeholders of Randolph County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Randolph County, Missouri, as of and for the years ended December 31, 2002 and 2001, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

MEMBER  
•  
American  
Institute of  
Certified  
Public  
Accountants  
•  
Missouri  
Society of  
Certified  
Public  
Accountants  
•

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Randolph County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Randolph County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Randolph County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2002 and 2001, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we also have issued our report dated June 9, 2003, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

Original Signed by Auditor  
Casey and Company, LLC  
Independent Auditor  
June 9, 2003

# CASEY AND COMPANY OF COLUMBIA, L.L.C.



A Certified Public Accounting and Consulting Firm

One Broadway Building  
1 East Broadway  
Columbia, MO 65203-4205  
573 / 442 – 8427  
FAX / 875 – 7876  
www.caseycpas.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission  
and  
Officeholders of Randolph County, Missouri

We have audited the special-purpose financial statements of various funds of Randolph County, Missouri, as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated June 9, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

## Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Randolph County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement

MEMBER  
•  
American  
Institute of  
Certified  
Public  
Accountants  
•  
Missouri  
Society of  
Certified  
Public  
Accountants  
•

amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to the management of the county in the accompanying Letter on Other Matters.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Randolph County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to the management of the county in the accompanying Letter on Other Matters.

This report is intended for the information of the management of Randolph County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

June 9, 2003

## Financial Statements

Exhibit A-1

RANDOLPH COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 2002

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue Fund	\$ (134,688)	2,811,457	3,051,529	(374,760)
Special Road and Bridge Fund	917,737	1,656,811	1,828,284	746,264
Assessment Fund	255,415	275,082	312,240	218,257
Law Enforcement Training Fund	20,680	8,032	11,443	17,269
Prosecuting Attorney Training Fund	332	1,383	781	934
Recorder's User Fee Fund	24,124	14,045	26,334	11,835
Domestic Abuse Fund	2,192	1,095	2,100	1,187
Sheriff Fund	7,524	72,596	65,288	14,832
Local Emergency Planning Comm. Fund	8,325	5,770	1,403	12,692
Circuit Clerk Interest Fund	6,604	984	2,628	4,960
Cemetery Trust Fund	30,038	843	1,540	29,341
Law Library Fund	11,439	14,183	7,953	17,669
Prosecuting Attorney Bad Check Fund	11,807	53,249	48,143	16,913
Parenting Class Fund	4,155	2,800	2,415	4,540
Sheriff Donation Fund	2,943	505	-	3,448
Election Service Fund	4,694	3,954	245	8,403
Health Center Fund	524,383	2,688,825	2,540,831	672,377
Prosecuting Attny Delinquent Tax Fund	963	376	1,136	203
Ferguson Scholarship Fund	5,393	128	400	5,121
911 Fund	28,409	108,821	104,127	33,103
Law Enforcement Block Grant Fund	77	6,032	-	6,109
Recorder Technology Fund	2,537	6,576	-	9,113
Justice Center Fund	-	89,864	483,633	(393,769)
Collector Tax Maintenance Fund	-	1,488	-	1,488
Total	\$ 1,735,083	7,824,899	8,492,453	1,067,529

The accompanying Notes to the Financial Statements are an integral part of this statement.



Exhibit A-2

RANDOLPH COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 2001

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue Fund	\$ (144,636)	2,787,434	2,777,486	(134,688)
Special Road and Bridge Fund	1,198,770	1,870,242	2,151,275	917,737
Assessment Fund	211,425	295,642	251,652	255,415
Law Enforcement Training Fund	18,140	12,743	10,203	20,680
Prosecuting Attorney Training Fund	82	1,781	1,531	332
Recorder's User Fee Fund	21,208	10,930	8,014	24,124
Domestic Abuse Fund	1,925	1,217	950	2,192
Sheriff Fund	4,285	67,992	64,753	7,524
Local Emergency Planning Comm. Fund	5,354	5,551	2,580	8,325
Circuit Clerk Interest Fund	7,722	3,360	4,478	6,604
Cemetery Trust Fund	29,774	2,049	1,785	30,038
Law Library Fund	7,859	7,830	4,250	11,439
Juvenile Officer Tutoring Fund	538	-	538	-
Prosecuting Attorney Bad Check Fund	17,677	53,000	58,870	11,807
Parenting Class Fund	2,930	4,375	3,150	4,155
Sheriff Donation Fund	4,333	-	1,390	2,943
Election Service Fund	3,000	3,624	1,930	4,694
Health Center Fund	340,050	2,405,408	2,221,075	524,383
Prosecuting Attny Delinquent Tax Fund	1,431	760	1,228	963
Ferguson Scholarship Fund	5,381	212	200	5,393
911 Fund	-	66,941	38,532	28,409
Law Enforcement Block Grant Fund	-	7,604	7,527	77
Recorder Technology Fund	-	2,537	-	2,537
Total	\$ 1,737,248	7,611,232	7,613,397	1,735,083

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit B

RANDOLPH COUNTY, MISSOURI  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
 GENERAL REVENUE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 429,500	431,460	1,960	412,000	501,273	89,273
Sales taxes	1,200,000	1,167,742	(32,258)	1,114,000	1,128,197	14,197
Intergovernmental	460,714	526,815	66,101	378,400	462,143	83,743
Charges for services	558,600	569,257	10,657	523,300	551,918	28,618
Interest	14,000	5,179	(8,821)	18,100	16,899	(1,201)
Other	18,800	34,484	15,684	93,950	28,966	(64,984)
Transfers in	87,500	76,520	(10,980)	100,000	98,038	(1,962)
Total Receipts	\$ 2,769,114	2,811,457	42,343	2,639,750	2,787,434	147,684
DISBURSEMENTS						
County Commission	\$ 96,540	96,547	(7)	96,775	96,808	(33)
County Clerk	97,300	95,846	1,454	96,700	92,809	3,891
Elections	45,000	36,827	8,173	18,800	16,540	2,260
Buildings and grounds	76,400	86,814	(10,414)	71,500	63,475	8,025
Employee fringe benefits	457,500	440,978	16,522	420,000	392,433	27,567
County Treasurer	34,400	44,380	(9,980)	34,500	34,060	440
County Collector	101,240	100,297	943	98,325	98,016	309
Recorder of Deeds User Fund	80,075	80,144	(69)	80,650	80,637	13
Circuit Clerk	54,000	38,929	15,071	30,100	17,002	13,098
Associate Circuit Court	22,910	8,991	13,919	17,620	6,771	10,849
Associate Circuit (Probate) Court	2,250	605	1,645	19,832	20,121	(289)
Court Administration	2,325	585	1,740	3,840	527	3,313
Public Administrator	68,050	67,731	319	67,080	65,507	1,573
Sheriff	616,270	647,881	(31,611)	602,900	650,119	(47,219)
Jail	464,640	598,705	(134,065)	459,700	461,888	(2,188)
Prosecuting Attorney	300,300	297,561	2,739	273,100	276,939	(3,839)
Juvenile Officer	280,900	282,811	(1,911)	322,640	257,805	64,835
Coroner	24,700	22,618	2,082	20,860	26,609	(5,749)
Other	90,100	88,032	2,068	104,600	97,408	7,192
Public Defender	6,300	6,255	45	6,255	5,349	906
Jury Commission	16,400	8,992	7,408	12,800	16,663	(3,863)
Emergency Fund	83,000	-	83,000	87,000	-	87,000
Total Disbursements	\$ 3,020,600	3,051,529	(30,929)	2,945,577	2,777,486	168,091
RECEIPTS OVER (UNDER) DISBURSEMENTS	(251,486)	(240,072)	11,414	(305,827)	9,948	315,775
CASH, JANUARY 1	(134,688)	(134,688)	-	(144,636)	(144,636)	-
CASH, DECEMBER 31	\$ (386,174)	(374,760)	11,414	(450,463)	(134,688)	315,775

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit C

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 578,000	631,724	53,724	501,000	584,816	83,816
Intergovernmental revenues	975,850	899,831	(76,019)	1,234,500	1,177,959	(56,541)
Charges for service	500	812	312	500	505	5
Interest income	65,000	20,600	(44,400)	80,000	68,601	(11,399)
Other revenues	83,000	103,844	20,844	11,150	38,361	27,211
Total Receipts	\$ 1,702,350	1,656,811	(45,539)	1,827,150	1,870,242	43,092
DISBURSEMENTS						
Salaries	\$ 413,000	369,116	43,884	413,000	387,952	25,048
Employee fringe benefits	154,200	137,936	16,264	149,300	128,107	21,193
Supplies	29,000	26,601	2,399	27,000	24,987	2,013
Insurance	55,000	54,782	218	39,000	36,768	2,232
Road and bridge materials	399,000	290,805	108,195	384,000	348,509	35,491
Equipment repairs	63,000	43,533	19,467	73,000	51,142	21,858
Rentals	10,000	14,584	(4,584)	10,000	8,500	1,500
Equipment purchases	450,000	238,042	211,958	500,000	373,926	126,074
Construction, repair, and maintenance projects	412,000	523,958	(111,958)	412,000	625,771	(213,771)
Other	114,300	74,927	39,373	113,800	102,613	11,187
Transfers out	63,000	54,000	9,000	62,000	63,000	(1,000)
Total Disbursements	\$ 2,162,500	1,828,284	334,216	2,183,100	2,151,275	31,825
RECEIPTS OVER (UNDER) DISBURSEMENTS	(460,150)	(171,473)	288,677	(355,950)	(281,033)	74,917
CASH, JANUARY 1	917,737	917,737	-	1,198,770	1,198,770	-
CASH, DECEMBER 31	\$ 457,587	746,264	288,677	842,820	917,737	74,917

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit D

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
ASSESSMENT FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 278,500	267,188	(11,312)	269,500	278,316	8,816
Charges for services	2,400	1,756	(644)	2,000	2,470	470
Interest income	15,000	5,996	(9,004)	15,400	14,713	(687)
Other revenues	200	142	(58)	100	143	43
Total Receipts	\$ 296,100	275,082	(21,018)	287,000	295,642	8,642
DISBURSEMENTS						
Assessor	\$ 349,875	312,240	37,635	345,550	251,652	93,898
Total Disbursements	\$ 349,875	312,240	37,635	345,550	251,652	93,898
RECEIPTS OVER (UNDER) DISBURSEMENTS	(53,775)	(37,158)	16,617	(58,550)	43,990	102,540
CASH, JANUARY 1	255,415	255,415	-	211,425	211,425	-
CASH, DECEMBER 31	\$ 201,640	218,257	16,617	152,875	255,415	102,540

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit E

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT TRAINING FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for service	\$ 13,000	8,032	(4,968)	10,000	12,743	2,743
Total Receipts	\$ 13,000	8,032	(4,968)	10,000	12,743	2,743
DISBURSEMENTS						
Sheriff	\$ 10,000	11,443	(1,443)	10,000	10,202	(202)
Outstanding warrants	-	-	-	-	1	(1)
Total Disbursements	\$ 10,000	11,443	(1,443)	10,000	10,203	(203)
RECEIPTS OVER (UNDER) DISBURSEMENTS	3,000	(3,411)	(6,411)	-	2,540	2,540
CASH, JANUARY 1	20,680	20,680	-	18,140	18,140	-
CASH, DECEMBER 31	\$ 23,680	17,269	(6,411)	18,140	20,680	2,540

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit F

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY TRAINING FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for service	\$ 1,800	1,383	(417)	1,700	1,781	81
Total Receipts	\$ 1,800	1,383	(417)	1,700	1,781	81
DISBURSEMENTS						
Prosecuting Attorney	\$ 2,132	781	1,351	3,050	1,531	1,519
Total Disbursements	\$ 2,132	781	1,351	3,050	1,531	1,519
RECEIPTS OVER (UNDER) DISBURSEMENTS	(332)	602	934	(1,350)	250	1,600
CASH, JANUARY 1	332	332		82	82	-
CASH, DECEMBER 31	\$ -	934	934	(1,268)	332	1,600

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit G

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
RECORDER'S USER FEE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for service	\$ 10,000	13,675	3,675	9,800	9,696	(104)
Interest income	1,250	370	(880)	1,000	1,234	234
Total Receipts	\$ 11,250	14,045	2,795	10,800	10,930	130
DISBURSEMENTS						
Recorder of Deeds	\$ 25,000	26,334	(1,334)	10,500	8,014	2,486
Total Disbursements	\$ 25,000	26,334	(1,334)	10,500	8,014	2,486
RECEIPTS OVER (UNDER) DISBURSEMENTS	(13,750)	(12,289)	1,461	300	2,916	2,616
CASH, JANUARY 1	24,124	24,124	-	21,208	21,208	-
CASH, DECEMBER 31	\$ 10,374	11,835	1,461	21,508	24,124	2,616

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit H

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
DOMESTIC ABUSE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for service	\$ 1,250	1,095	(155)	950	1,217	267
Total Receipts	\$ 1,250	1,095	(155)	950	1,217	267
DISBURSEMENTS						
Shelter	\$ 2,100	2,100	-	950	950	-
Total Disbursements	\$ 2,100	2,100	-	950	950	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	(850)	(1,005)	(155)	-	267	267
CASH, JANUARY 1	2,192	2,192	-	1,925	1,925	-
CASH, DECEMBER 31	\$ 1,342	1,187	(155)	1,925	2,192	267

The accompanying Notes to the Financial Statements are an integral part of this statement



Exhibit I

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for service	\$ 50,000	72,327	22,327	68,500	59,904	(8,596)
Interest income	500	269	(231)	1,000	588	(412)
Other revenues	9,000	-	(9,000)	7,500	7,500	-
Total Receipts	\$ 59,500	72,596	13,096	77,000	67,992	(9,008)
DISBURSEMENTS						
Equipment	\$ 40,000	50,748	10,748	20,000	35,988	(15,988)
Other	5,000	4,040	(960)	22,000	4,619	17,381
Transfers out	10,500	10,500	-	-	24,146	(24,146)
Total Disbursements	\$ 55,500	65,288	(9,788)	42,000	64,753	(22,753)
RECEIPTS OVER (UNDER) DISBURSEMENTS	4,000	7,308	3,308	35,000	3,239	(31,761)
CASH, JANUARY 1	7,524	7,524	-	4,285	4,285	-
CASH, DECEMBER 31	\$ 11,524	14,832	3,308	39,285	7,524	(31,761)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit J

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LOCAL EMERGENCY PLANNING COMMISSION FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest income	\$ 200	157	(43)	250	188	(62)
Other revenue	5,300	5,613	313	5,000	5,363	363
Total Receipts	\$ 5,500	5,770	270	5,250	5,551	301
DISBURSEMENTS						
Equipment	\$ 4,000	673	3,327	650	870	(220)
Training and preparedness	3,500	692	2,808	5,000	1,665	3,335
Other	3,000	38	2,962	200	45	155
Total Disbursements	\$ 10,500	1,403	9,097	5,850	2,580	3,270
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,000)	4,367	9,367	(600)	2,971	3,571
CASH, JANUARY 1	8,325	8,325	-	5,354	5,354	-
CASH, DECEMBER 31	\$ 3,325	12,692	9,367	4,754	8,325	3,571

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit K

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CIRCUIT CLERK INTEREST FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest income	\$ 2,000	984	(1,016)	2,500	3,360	860
Total Receipts	\$ 2,000	984	(1,016)	2,500	3,360	860
DISBURSEMENTS						-
Circuit Clerk	\$ 8,000	2,628	5,372	7,479	4,478	3,001
Total Disbursements	\$ 8,000	2,628	5,372	7,479	4,478	3,001
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,000)	(1,644)	4,356	(4,979)	(1,118)	3,861
CASH, JANUARY 1	6,604	6,604	-	7,722	7,722	-
CASH, DECEMBER 31	\$ 604	4,960	4,356	2,743	6,604	3,861

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit L

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
CEMETERY TRUST FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest income	\$ 1,000	843	(157)	650	2,049	1,399
Total Receipts	\$ 1,000	843	(157)	650	2,049	1,399
DISBURSEMENTS						
Mowing service	\$ 2,000	1,540	460	1,000	1,785	(785)
Total Disbursements	\$ 2,000	1,540	460	1,000	1,785	(785)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,000)	(697)	303	(350)	264	614
CASH, JANUARY 1	30,038	30,038	-	29,774	29,774	-
CASH, DECEMBER 31	\$ 29,038	29,341	303	29,424	30,038	614

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit M

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW LIBRARY FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Library Fund	\$ 6,000	14,183	8,183	5,000	7,830	2,830
Total Receipts	\$ 6,000	14,183	8,183	5,000	7,830	2,830
DISBURSEMENTS						
Books and miscellaneous.	\$ 5,000	7,953	(2,953)	10,000	4,250	5,750
Total Disbursements	\$ 5,000	7,953	(2,953)	10,000	4,250	5,750
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,000	6,230	5,230	(5,000)	3,580	8,580
CASH, JANUARY 1	11,439	11,439	-	7,859	7,859	-
CASH, DECEMBER 31	\$ 12,439	17,669	5,230	2,859	11,439	8,580

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit N

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
JUVENILE OFFICER TUTORING FUND

	Year Ended December 31,		
	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Donations	\$ 1,300	-	(1,300)
Total Receipts	\$ 1,300	-	(1,300)
DISBURSEMENTS			
Tutor salaries	\$ 1,300	538	762
Total Disbursements	\$ 1,300	538	762
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(538)	(538)
CASH, JANUARY 1	538	538	-
CASH, DECEMBER 31	\$ 538	-	(538)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit O

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY BAD CHECK FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest income	\$ 500	201	(299)	700	-	(700)
Fees	30,000	52,048	22,048	40,000	53,000	13,000
Grant reimbursement	8,000	1,000	(7,000)	3,200	-	(3,200)
Donations	-	-	-	4,000	-	(4,000)
Total Receipts	\$ 38,500	53,249	14,749	47,900	53,000	5,100
DISBURSEMENTS						
Prosecuting Attorney	\$ 32,500	36,123	(3,623)	-	45,251	(45,251)
Transfers out	14,000	12,020	1,980	-	13,619	(13,619)
Total Disbursements	\$ 46,500	48,143	(1,643)	-	58,870	(58,870)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(8,000)	5,106	13,106	47,900	(5,870)	(53,770)
CASH, JANUARY 1	11,807	11,807	-	17,677	17,677	-
CASH, DECEMBER 31	\$ 3,807	16,913	13,106	65,577	11,807	(53,770)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit P

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PARENTING CLASS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Fees	\$ 4,000	2,800	(1,200)	4,000	4,375	375
Total Receipts	\$ 4,000	2,800	(1,200)	4,000	4,375	375
DISBURSEMENTS						
Classes attended	\$ 4,000	2,415	1,585	3,000	3,000	-
Outstanding warrants	-	-	-	-	150	(150)
Total Disbursements	\$ 4,000	2,415	1,585	3,000	3,150	(150)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	385	385	1,000	1,225	225
CASH, JANUARY 1	4,155	4,155	-	2,930	2,930	-
CASH, DECEMBER 31	\$ 4,155	4,540	385	3,930	4,155	225

The accompanying Notes to the Financial Statements are an integral part of this statement



Exhibit Q

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
SHERIFF DONATION FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Other revenue	\$ -	505	505	-	-	-
Total Receipts	\$ -	505	505	-	-	-
DISBURSEMENTS						
Equipment	\$ 2,943	-	2,943	4,000	1,390	2,610
Total Disbursements	\$ 2,943	-	2,943	4,000	1,390	2,610
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,943)	505	3,448	(4,000)	(1,390)	2,610
CASH, JANUARY 1	2,943	2,943	-	4,333	4,333	-
CASH, DECEMBER 31	\$ -	3,448	3,448	333	2,943	2,610

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit R

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
ELECTION SERVICE FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for service	\$ 3,000	3,846	846	2,000	3,468	1,468
Interest income	200	108	(92)	200	156	(44)
Total Receipts	\$ 3,200	3,954	754	2,200	3,624	1,424
DISBURSEMENTS						
Equipment	\$ 4,000	-	4,000	1,000	1,257	(257)
Training	2,000	145	1,855	500	673	(173)
Other	1,000	100	900	200	-	200
Total Disbursements	\$ 7,000	245	6,755	1,700	1,930	(230)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,800)	3,709	7,509	500	1,694	1,194
CASH, JANUARY 1	4,694	4,694	-	3,000	3,000	-
CASH, DECEMBER 31	\$ 894	8,403	7,509	3,500	4,694	1,194

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit S

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
PROSECUTING ATTORNEY DELINQUENT TAX FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ -	372	372	-	737	737
Interest income	-	4	4	-	23	23
Total Receipts	\$ -	376	376	-	760	760
DISBURSEMENTS						
Equipment	-	1,136	(1,136)	-	1,228	(1,228)
Total Disbursements	\$ -	1,136	(1,136)	-	1,228	(1,228)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	(760)	(760)	-	(468)	(468)
CASH, JANUARY 1	963	963	-	1,431	1,431	-
CASH, DECEMBER 31	\$ 963	203	(760)	1,431	963	(468)

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit T

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
FERGUSON SCHOLARSHIP FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest income	\$ 150	128	(22)	-	212	212
Total Receipts	\$ 150	128	(22)	-	212	212
DISBURSEMENTS						
Scholarships	\$ 400	400	-	400	200	200
Total Disbursements	\$ 400	400	-	400	200	200
RECEIPTS OVER (UNDER) DISBURSEMENTS	(250)	(272)	(22)	(400)	12	412
CASH, JANUARY 1	5,393	5,393	-	5,381	5,381	-
CASH, DECEMBER 31	\$ 5,143	5,121	(22)	4,981	5,393	412

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit U

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
911 FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 101,000	108,821	7,821	-	66,941	66,941
Total Receipts	\$ 101,000	108,821	7,821	-	66,941	66,941
DISBURSEMENTS						
Salary	\$ 25,000	3,236	21,764	-	-	-
Mapping	29,000	73,512	(44,512)	-	38,532	(38,532)
Operation expenses	100,000	23,929	76,071	-	-	-
Benefits	10,024	3,450	6,574	-	-	-
Total Disbursements	\$ 164,024	104,127	59,897	-	38,532	(38,532)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(63,024)	4,694	67,718	-	28,409	28,409
CASH, JANUARY 1	28,409	28,409	-	-	-	-
CASH, DECEMBER 31	\$ (34,615)	33,103	67,718	-	28,409	28,409

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit V

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
LAW ENFORCEMENT BLOCK GRANT FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental revenues	\$ -	6,000	6,000	-	29	29
Interest income	-	32	32	-	75	75
Transfers in	-	-	-	-	7,500	7,500
Total Receipts	\$ -	6,032	6,032	-	7,604	7,604
DISBURSEMENTS						
Salaries and benefits	\$ -	-	-	-	2,754	(2,754)
Transfers out	-	-	-	-	4,773	(4,773)
Total Disbursements	\$ -	-	-	-	7,527	(7,527)
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	6,032	6,032	-	77	77
CASH, JANUARY 1	77	77	-	-	-	-
CASH, DECEMBER 31	\$ 77	6,109	6,032	-	77	77

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit W

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
RECORDER TECHNOLOGY FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for service	\$ 4,145	6,481	2,336	-	2,525	2,525
Interest income	65	95	30	-	12	12
Total Receipts	\$ 4,210	6,576	2,366	-	2,537	2,537
DISBURSEMENTS						
Equipment	\$ 4,000	-	4,000	-	-	-
Total Disbursements	\$ 4,000	-	4,000	-	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	210	6,576	6,366	-	2,537	2,537
CASH, JANUARY 1	2,537	2,537	-	-	-	-
CASH, DECEMBER 31	\$ 2,747	9,113	6,366	-	2,537	2,537

The accompanying Notes to the Financial Statements are an integral part of this statement

Exhibit X

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
JUSTICE CENTER FUND

	Year Ended December 31,		
	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Sales tax revenues	\$ 150,000	89,864	(60,136)
Total Receipts	\$ 150,000	89,864	(60,136)
DISBURSEMENTS			
Legal fees	\$ 5,000	-	5,000
Architect fees	50,000	180,215	(130,215)
Pre-construction expenses	75,000	243,571	(168,571)
Consulting fees	-	59,847	(59,847)
Total Disbursements	\$ 130,000	483,633	(353,633)
RECEIPTS OVER (UNDER) DISBURSEMENTS	20,000	(393,769)	(413,769)
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ 20,000	(393,769)	(413,769)

The accompanying Notes to the Financial Statements are an integral part of this statement



Exhibit Y

RANDOLPH COUNTY, MISSOURI  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL  
COLLECTOR TAX MAINTENANCE FUND

	Year Ended December 31,		
	2002		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ -	1,488	1,488
Total Receipts	\$ -	1,488	1,488
DISBURSEMENTS			
Office expenses	\$ -	-	-
Total Disbursements	\$ -	-	-
RECEIPTS OVER (UNDER) DISBURSEMENTS	-	1,488	1,488
CASH, JANUARY 1	-	-	-
CASH, DECEMBER 31	\$ -	1,488	1,488

The accompanying Notes to the Financial Statements are an integral part of this statement

## Notes to the Financial Statements

RANDOLPH COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Randolph County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, or the Health Center Board of Trustees. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although law requires adoption of a formal budget, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ending December 31,</u>
Collector's Tax Maintenance Fund	2002
911 Fund	2001
Law Enforcement Block Grant Fund	2002 and 2001
Recorder's Technology Fund	2001
Prosecuting Attorney Delinquent Tax Fund	2002 and 2001

Because the Health Center prepares its budget on the accrual basis of accounting, which recognizes revenues when earned and expenditures when the related liability is incurred, the comparison of budget and actual information for the Health Center Fund is not included in Fund Exhibits. This information is provided below:

Health Center Fund							
Year Ended December 31,							
2002				2001			
Variance				Variance			
Favorable				Favorable			
Budget	Actual	(Unfavorable)		Budget	Actual	(Unfavorable)	
RECEIPTS							
Property Taxes	\$ 419,890	419,960	70	431,400	431,006	(394)	
Intergovernmental	525,195	568,645	43,450	558,617	548,116	(10,501)	
Charges for							
Service	1,472,772	1,437,829	(34,943)	1,224,700	1,218,104	(6,596)	
Interest	-	25,581	25,581	-	23,380	23,380	
NonProfit							
Agencies	147,443	162,351	14,908	144,900	136,097	(8,803)	
Other	61,564	39,984	(21,580)	58,000	39,242	(18,758)	
Contributions	-	20,000	20,000	-	1,735	1,735	
Total Receipts	\$ 2,626,864	2,674,350	47,486	2,417,617	2,397,680	(19,937)	

Health Center Fund continued on next page

Health Center Fund (continued)						
Year Ended December 31,						
2002			2001			
			Variance		Variance	
			Favorable		Favorable	
	Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
Disbursements						
Salaries	\$ 1,496,496	1,484,295	12,201	1,374,680	1,368,020	6,660
Office						
Expenditures	258,478	251,578	6,900	218,600	203,029	15,571
Equipment	147,276	116,990	30,286	101,651	100,307	1,344
Mileage &						
Training	80,262	79,688	574	63,800	61,974	1,826
Fringe benefits	369,856	359,372	10,484	294,900	291,925	2,975
Contract Labor	225,450	184,711	40,739	165,450	156,151	9,299
Other	15,660	14,624	1,036	14,300	17,522	(3,222)
Total Disbursements	\$ 2,593,478	2,491,258	102,220	2,233,381	2,198,928	34,453

Exhibit A presents total receipts and disbursements of the Health Center Fund on the cash basis of accounting. Reconciliations of Exhibit A data to the actual revenues and expenditures recorded in the Health Center's financial records are presented below.

#### Reconciliation of Receipts to Revenues

Receipts on Exhibit A reconcile to revenues as follows:

Health Center Fund		
Year Ended December 31,		
	2002	2001
RECEIPTS PER BUDGET DOCUMENT	\$ 2,674,350	2,397,680
Increase (Decrease) in accounts receivable	(18,841)	16,519
(Increase) Decrease in Unearned revenues	33,316	(8,791)
REVENUES PER EXHIBIT A	\$ 2,668,825	2,405,408

#### Reconciliation of Disbursements to Expenditures

Disbursements on Exhibit A reconcile to Expenditures as follows:

DISBURSEMENTS PER BUDGET DOCUMENT	\$ 2,491,258	2,198,928
Increase (Decrease) in salaries and fringe benefits payable	25,660	(5,400)
(Increase) Decrease in inventory and fixed assets	15,996	48,801
Increase (Decrease) in accounts payable	(1,484)	(11,438)
(Increase) Decrease in prepaid expenses	9,401	(9,815)
EXPENDITURES PER EXHIBIT A	\$ 2,540,831	2,221,075

Warrants issued were in excess of budgeted amounts for the following funds:

<u>Fund</u>	<u>Years Ending December 31,</u>
Sheriff's Fund	2002 and 2001
Prosecuting Attorney Bad Check Fund	2002 and 2001
General Revenue Fund	2002
Recorder's User Fee Fund	2002
Law Library Fund	2002
Justice Center Fund	2002
Law Enforcement Training Fund	2002 and 2001
Cemetery Trust Fund	2001
Election Service Fund	2001
Parenting Class Fund	2001

Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

A deficit budget balance is presented for the General Revenue Fund (2002 and 2001), the Prosecuting Attorney Training Fund (2001), and the 911 Fund (2002).

However, the budgets of that fund also included other resources available to finance current or future year disbursements. Generally, other available net resources represented current year property taxes not received before December 31. Such resources were sufficient to offset the deficit budget balances presented.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

<u>Funds</u>	<u>Years Ended December 31,</u>
Circuit Clerk Interest Fund	2002 and 2001
Cemetery Trust Fund	2002 and 2001
Law Library Fund	2002 and 2001
Juvenile Officer Tutoring Fund	2001
Parenting Class Fund	2002 and 2001
Prosecuting Attorney Delinquent Tax Fund	2002 and 2001
Collector's Tax Maintenance Fund	2002
Law Enforcement Block Grant Fund	2002 and 2001

## 2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has adopted such a policy.

Cash includes both deposits and investments. In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of deposits and investments. For the purposes of these disclosures, deposits with financial institutions are

demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

### Deposits

The financial statements do not include the cash balances of the County Collector, who collects and distributes property taxes as an agent for various local governments. However, for the purpose of these risk disclosures, the County Collector's cash balances are included since collateral securities to cover amounts not covered by federal depository insurance are pledged to the county rather than to specific county officials.

At December 31, 2002, the reported amount of the county's deposits was \$7,612,469 and the bank balance was \$7,824,845. Of the bank balance, \$729,184 was covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name, and \$7,095,661 was covered by collateral pledged by one bank and held in the county's name by the safekeeping department of an affiliate of the same bank holding company.

At December 31, 2001, the reported amount of the county's deposits was \$7,044,596 and the bank balance was \$7,284,247. Of the bank balance, \$1,529,822 was covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name, and \$5,754,425 was covered by collateral pledged by one bank and held in the county's name by the safekeeping department of an affiliate of the same bank holding company.

The Health Center Board's deposit at December 31, 2002 and 2001, were entirely covered by federal depository insurance or by collateral securities held by the Health Center Board's custodial bank in the Health Center Board's name.

### Investments



The only investment of the various funds at December 31, 2002 and 2001, was a repurchase agreement with a reported amount of \$500,000 and \$1,300,000, respectively (which approximated fair value).

This investment represents uninsured and unregistered investments for which the securities were held by the dealer bank's trust department or agent in the county's name.

3. Property Taxes

Through December 31, 2002, Randolph County collected \$5,258 in excess property taxes. Section 67.505, RSMo 2000, requires the county to reduce property taxes for a percentage of sales taxes collected. Randolph County voters enacted a one-half cent sales tax with a provision to reduce property taxes by fifty percent of sales tax collected. Tax levies were not reduced sufficiently for actual sales tax collections.

## Supplementary Schedule

## Schedule

**RANDOLPH COUNTY, MISSOURI****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2002	2001
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
Department of Health -				
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	ERS045-2188 ERS045-3188	\$ - 122,042	118,537 -
10.559	Office of Administration - Healthy Children Nutrition Education Initiative Summer Food Service Program for Children Program Total	SDA4230007 ERS146-2188I	39,768 120 <u>39,888</u>	47,665  <u>47,665</u>
U.S. DEPARTMENT OF JUSTICE				
Passed through state Department of Public Safety				
16.554	National Criminal History Improvement Program	2000-VOCA-0063	9,785	2,446
16.588	Violence Against Women Formula Grants	2001-VAWA-0033	71,000	68,155
16.592	Local Law Enforcement Block Grants Program	2002-LBG-078	6,000	7,500
Missouri Sheriffs' Association -				
16.unknown	Domestic Cannabis Eradication/Suppression Program	n/a	-	428
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state Highway and Transportation Commission:				
20.205	Highway Planning and Construction	BRO-088(20)	-	223,002
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration -				
39.003	Donation of Federal Surplus Personal Property	2-22301	1,000	-
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
Department of Health -				
93.575	Child Care and Development Block Grant			
	Local Sanitation Inspections of Child Care Facilities	PGA067-1188S	2,734	
	Local Sanitation Inspections of Child Care Facilities	PGA067-2188S	-	1,176
	Child Care Health Consultation	PGA067-1188C	-	14,345
	Child Care Health Consultation	PGA067-2188C	18,348	-
	Program Total		<u>21,082</u>	<u>15,521</u>

## Schedule

**RANDOLPH COUNTY, MISSOURI****SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2002	2001
Department of Health -				
93.268	Immunization Grants			
	Vaccinations			
	Vaccinations IAP	n/a	26,916	26,092
	Influenza/Pneumococcal	PGN064-3188A	4,349	-
		PGN064-2188A	-	2,423
	Program Total		<u>31,265</u>	<u>28,515</u>
93.991	Preventative Health and Health Services Block Grant			
	Chronic Disease Health Education Initiative	AOC02380056	-	3,921
		DH030015002	30,620	-
	Safe Kids Colalition 1999/2000 Contract Year	C100023001	-	2,950
		DH020041001	-	1,035
	Program Total		<u>30,620</u>	<u>7,906</u>
93.994	Maternal and Child Health Services Block Grant to the States			
	Dental Sealant	DH020027062		200
	Materanal and Child Health Services	ERS146-1188M	-	19,383
		ERS146-3188M	20,636	-
	Home Visitation Implementation	AOCO138105	26,258	25,079
	Comprehensive Family Planning	ERS175-1188F	-	64,178
	Transportation services for Woman and Children	ERS175-2060F	21,898	-
		C100019001	18,107	16,445
	Immunizations	PGA064-3188A	289	
		PGA064-2188A		2,935
	Program Total		<u>87,188</u>	<u>128,220</u>
93.945	Assistance Programs for Chronic Disease Prevention and Control			
	State Cardiovascular Heathh Program (Wellness)	DH020041001	13,181	-
	Total Expenditures of Federal Awards		<u>\$ 433,051</u>	<u>647,895</u>

N/A - Not applicable

The accompanying Notes to the Supplementary Schedule are an integral part of this schedule.

## Notes to the Supplementary Schedule

RANDOLPH COUNTY, MISSOURI  
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Randolph County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals . . . .

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-

through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly the schedule includes cash and non cash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Donation of Federal Surplus Personal Property (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

Of the amounts for Immunization Grants (CFDA number 93.268), \$26,916 and \$26,092 represent the original acquisition cost of vaccines purchased by the Centers for Disease Control of the U.S. Department of Health and Human Services but distributed to the Health Center through the state Department of Health during the years ended December 31, 2002 and 2001. The remaining amounts for Immunization grants represent cash disbursements.

FEDERAL AWARDS -  
SINGLE AUDIT SECTION



## Independent Auditors' Report

# CASEY AND COMPANY OF COLUMBIA, L.L.C.



A Certified Public Accounting and Consulting Firm

One Broadway Building  
1 East Broadway  
Columbia, MO 65203-4205  
573 / 442 – 8427  
FAX / 875 – 7876  
www.caseycpas.com

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission  
and  
Officeholders of Randolph County, Missouri

### Compliance

We have audited the compliance of Randolph County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal program for the years ended December 31, 2002 and 2001. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan

MEMBER

•  
American  
Institute of  
Certified  
Public  
Accountants

•  
Missouri  
Society of  
Certified  
Public  
Accountants

and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Randolph County, Missouri complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002 and December 31, 2001. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as finding 02-1.

#### Internal Control Over Compliance

The management of Randolph County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Randolph County, Missouri's ability to administer a major federal program in accordance with the applicable requirements of laws,

regulations, contracts and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs as finding numbers 02-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition is a material weakness

This report is intended for the information of the management of Randolph County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

June 9, 2003

Schedule

RANDOLPH COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
YEARS ENDED DECEMBER 31, 2002 AND 2001

**Section I – Summary of Auditors' Results**

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?        yes   X   no

Reportable conditions identified that are  
not considered to be a material weaknesses?        yes   X   none reported

Noncompliance material to the financial statements  
noted?        yes   X   no

Federal Awards

Internal control over major programs:

Material weaknesses identified?        yes   X   no

Reportable conditions identified that are  
not considered to be material weaknesses?   X   yes        none reported

Type of auditors' report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133?

  X   yes           no

Identification of major programs:

<u>CFDA Number</u>	<u>Program Title</u>
10.557	Special Supplemental Nutritional Program for Women Infants and Children
20.205	Highway Planning and Construction
93.994	Maternal and Child Health Services Block Grant to the States

Dollar threshold used to distinguish between Type A and Type B programs:

\$300,000

Auditee qualified as a low-risk auditee?

       yes      X   no

## **Section II - Financial Statement Findings**

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

## **Section III - Federal Award Findings and Questioned Costs**

This section includes the audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

Federal Grantor: Department of Agriculture  
 Pass-Through Grantor: Missouri Department Health  
 Federal CFDA Number: 10.557  
 Program Title: Special Supplemental Nutrition Program for Women,  
 Infants and Children  
 Pass-Through Entity  
 Identifying Number: ERS045-2188, ERS045-3188  
 Award Years: 2002 and 2001  
 Questioned Costs: None

Federal Grantor: Department of Transportation  
 Pass-Through Grantor: Missouri Highway and Transportation Commission  
 Federal CFDA Number: 20.205  
 Program Title: Highway Planning and Construction  
 Pass-Through Entity  
 Identifying Number: BRO-088(20)  
 Award Years: 2001  
 Questioned Costs: None

Federal Grantor: Department of Health and Human Services  
 Pass-Through Grantor: Missouri Department of Health  
 Federal CFDA Number: 93.994  
 Program Title: Maternal and Child Health Services Block Grant to the State  
 Pass-Through Entity  
 Identifying Number: DH020027062; ERS146-1188M; ERS146-3118M;  
 AOCO138105; ERS175-1188F; ERS175-2060F; C100019001; PGA064-3188A;  
 PGA064-2188A  
 Award Years: 2002 and 2001  
 Questioned Costs: None

Section .310(b) of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the auditee to prepare a schedule of expenditures of federal awards (SEFA) for the period covered by the auditee's financial statements. The county is required to submit the schedule of expenditures of federal awards to the State Auditor's Office as part of the annual budget. The county does not have adequate procedures in place to track federal financial assistance for the preparation of the SEFA.

The county's SEFA schedule contained numerous errors and omissions. For example, expenditures from federal programs totaling approximately \$164,886 were omitted from the schedule. Some information provided to the County Clerk by the Health Center and Juvenile Office was inaccurate and/or incomplete. Additionally the county should



submit one SEFA; currently the county submits two SEFA's, with the Health Center SEFA being submitted separately.

Without one accurate and complete SEFA, federal financial activity may not be audited and reported in accordance with federal requirements which could result in future reductions of federal funds.

Similar conditions were noted in the prior report.

**WE RECOMMEND** the County Clerk prepare a complete and accurate schedule of expenditures of federal awards.

**AUDITEES RESPONSE AND PLAN FOR CORRECTIVE ACTION**

*The County Clerk will attempt to prepare a complete and accurate schedule of expenditures of federal awards within his ability and within the scope of information provided to him by various county entities.*

Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*

RANDOLPH COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

The prior audit report issued for the two years ended December 31, 2000, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings  
in Accordance With OMB Circular A-133

RANDOLPH COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

This section represents the Summary Schedule of Prior Audit Findings, which was prepared by the county's management.

<b>00-1</b>	<b>Schedule of Expenditures of Federal Awards</b>
-------------	---

Federal Grantor:	U.S. Department of Agriculture
Pass- Through Grantor:	Department of Health
Federal CFDA Number:	10.557
Program Title:	Special Supplemental Nutrition Program for Woman, Infants, and Children
Pass-Through Entity	
Identifying Number:	ERS045-1188W, ERS045-0188W, and ERS045-9188
Award Years:	2000 and 1999
Questioned Costs:	Not Applicable

Federal Grantor:	U.S. Department of Transportation
Pass- Through Grantor:	Highway and Transportation Commission
Federal CFDA Number:	20.600
Program Title:	State and Community Highway Safety
Pass-Through Entity	
Identifying Number:	00-SA-09-4 and 99-SA-09-4
Award Years:	2000 and 1999

Questioned Costs:	Not Applicable
Federal Grantor:	U.S. Department of Health and Human Services
Pass- Through Grantor:	Department of Health
Federal CFDA Number:	93.994
Program Title:	Maternal and Child Health Services Block Grant to the States
Pass-Through Entity	
Identifying Number:	ERS146-1188M, ERS146-0188M, and ERS146-9188, AOC00380169, AOC01380105, ERS175-1188F, ERS175-0188F, ER075-9188FP, and C1000190001
Award Years:	2000 and 1999
Questioned Costs:	Not Applicable

**FINDING:**

The county schedule of expenditures of federal awards (SEFA) for the years ended December 31, 2000 and 1999 was not complete and accurate according to the county's expenditure records. Approximately \$164,000 was omitted from the schedule.

**RECOMMENDATION:**

Prepare a complete and accurate schedule of expenditures of federal awards to submit to the State Auditor's Office as part of the annual budget.

**STATUS:**

Not implemented. The 2002 and 2001 schedule of expenditures of federal awards was again missing information which involved grants totaling approximately \$164,000. See finding 02-1.

## SECTION ON OTHER MATTERS

RANDOLPH COUNTY, MISSOURI  
LETTER ON OTHER MATTERS

We have audited the special-purpose financial statements of various funds of Randolph County, Missouri, as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated June 9, 2003. We also have audited the compliance of Randolph County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 2002 and 2001 and have issued our report thereon dated June 9, 2003.

We did not audit the operations of elected officials with funds other than those presented in the special-purpose financial statements. The operations of such officials will be audited and reported on during the state auditor's next scheduled audit of the county.

This Letter on Other Matters presents matters other than the findings, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These matters resulted from our audit of the special-purpose financial statements of Randolph County and of its compliance with the types of compliance requirements applicable to its major federal programs but does not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that are required for an audit performed in accordance with *Government Auditing Standards* and OMB Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations*. Nevertheless, the county should consider this matter and take appropriate corrective action.

1.     Financial Condition

As noted in three prior audit reports, the county's General Revenue Fund is in poor financial condition. The cash balance has been negative since 1997, declining from (\$10,440) at December 31, 1997, to (\$374,759) at December 31, 2002. In addition, the County Commission has budgeted significant deficit ending cash balances every year since 1996. The following chart shows the General Revenue Fund receipts, disbursements, and cash balances for the two years ended December 31, 2002.



Cash balance, January 1, 2001	\$	(144,636)
Receipts		2,787,434
Disbursements		(2,777,486)
Cash balance, December 31, 2001		<hr/> (134,688)
Receipts		2,811,457
Disbursements		(3,051,529)
Cash Balance, December 31, 2002	\$	<hr/> (374,759) <hr/>

The county has passed a deficit budget in the General Revenue Fund for 2003, which will exacerbate the problem. The County Commission should review discretionary disbursements and evaluate management practices to ensure efficient use of resources available to the county and to determine if long-term reductions in discretionary disbursements are possible. In addition, the County Commission should attempt to maximize receipts from all sources. If these alternatives do not work, the county should continue to seek voter approval to increase the General Revenue Fund property tax or impose additional sales taxes.

3. Justice Center

We found not all files on the project could be located, the budget was overspent by a large amount, and the funding for the project was not firmly in place before the project was begun.

The issues first arose during our audit period and extend beyond our audit period and are of such concern to the citizens that the Missouri State Auditor's Office and the Office of the Missouri Attorney General have undertaken investigations of the project and the procedures related to it. Their reports should be consulted for complete findings related to the issues the Justice Center.

4. Expense Allocation

We found a disproportionate amount of insurance expense and salaries charged to the Road and Bridge Fund than the General Revenue Fund because the former fund had a higher cash balance than the latter. Expenses should be properly allocated between funds without regard to the resources available to the fund.

5. Health Center

The county is not including the in-kind value of immunizations dispensed through the Health Center on its schedule of expenditure of federal awards (SEFA). The budget documents submitted to the County included differing amounts than the accounting system. An immaterial instance of noncompliance with the WIC program was discovered in an overcharge of indirect costs which was subsequently corrected. These types of findings should be avoided by careful preparation of the SEFA, the budget document, and WIC program billings.

6. Transfers between Funds

Instances of incorrect classifications of transfers between funds as revenue or expense were discovered in matching transfers between funds. The fund which receives income from a source outside of the County should record the income and the fund which expends the funds to a source outside the County should record the expense. Amounts moved between County funds should be recorded by the funds as transfers in and transfers out.

7. Competitive Bidding

The County's selection of a consulting engineer was not submitted to a competitive bidding process. All contracts for goods and services in excess of the State's threshold for competitive bidding should be observed in the best interest of the citizens of the County.

This Letter on Other Matters is intended for the information of the management of Randolph County, Missouri, and other applicable government officials. However, this letter is a matter of public record and its distribution is not limited.

Original Signed by Auditor

Casey and Company, LLC

Independent Auditor

June 9, 2001